

Honorable Judge \_\_\_\_\_.

:Barbara-Jean: Lasko  
In care of: 4580 Klahanie Drive S.E. #261  
Issaquah (98029)  
The State of Washington (1878)

**FILED** **ENTERED**  
**LODGED** **RECEIVED**

MAR 01 2012 JS

AT SEATTLE  
CLERK U.S. DISTRICT COURT  
BY WESTERN DISTRICT OF WASHINGTON DEPUTY

TO THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
SEATTLE DIVISION

Barbara Jean Lasko

Civil **CV12 353** MJP

Petitioner.

PETITION TO QUASH  
A 3<sup>rd</sup> PARTY "SUMMONS"

v.

for March 5<sup>th</sup> 2012, 9 AM  
520 112<sup>th</sup> Ave. NE M/S 704 E/AR  
Bellevue, WA 98004

UNITED STATES OF AMERICA,  
Douglas Shulman, Commissioner;  
The §§ 7401, 7601 Secretary\_\_\_\_\_;

Alyssa Rucker, dba Revenue Agent  
Under Badge # 0278589

Respondents

Motion for Declaratory Judgment  
on Exhibits of Law, IRS' Authority,  
and one's explicit liability

COURT SHALL NOT DENY FOR WANT OF FORM -  
"AS ANY REASONABLE PEOPLE UNDERSTAND"

May it please the court in the interest and appearance of justice:

"THE ONE GREAT PRINCIPLE OF [the] LAW IS TO MAKE BUSINESS FOR ITSELF."

(Charles Dickens, Bleak House)

**Jurisdiction, once challenged, cannot be assumed and must be decided.**

[Maine v. Thiboutot, 100 S. Ct. 250]

**Affirmati, non neganti incumbit probatio:**

*The proof lies upon him who affirms, not on him who denies.*



SEA47524 N/Iss (requested)

*This is my timely bona fide Offer to pay income taxes upon receipt from IRS, under FDCPA & RRA, of proof of my Liability.* 

**"Jurisdiction means the power of a court to hear and determine a cause, which power is conferred by a constitution or a statute, or both."**

*Penn v. Com. 528 S.E.2d 179, 32 Va. App. 422 (2000)*

*"Constitutions and laws precede the judiciary"*

*"A right of action cannot arise out of fraud."*

*"Once a fraud, always a fraud"*

*"Void in part; void in toto"*


Petitioner, Barbara Jean Lasko, hereby petitions this honorable court of competent jurisdiction to quash four (4) third-party record-keeper Summonses, issued to: Wells Fargo, JPMorganChase, UBS Financial Services, and to Coastal Bank and Trust of Florida by the Internal Revenue Service and relating to Bank Statements, deposits, loan applications, cancelled check and wire transfers.

## **I. JURISDICTION**

1. This honorable court will gain jurisdiction in this action when it substantiates the provisions of Title 26 U.S.C. §§ 7609(b)(2)(A) and 7609(h) as delineated in the attached 1 page Discovery **Exhibit 7609**; and, Title 28 U.S.C. §§ 1331 and 1340 as delineated in the attach 1 page **Discovery Exhibit 1331**.
2. Venue appears proper as both the petitioner and 1 respondent IRS agent reside or are found within the geographical jurisdiction of this court.

## **II PARTIES**

3. Petitioner Barbara-Jean Lasko, is a Citizen of the republic State of Washington with a legal residence on the soil in Issaquah, Washington.
4. Respondent UNITED STATES OF AMERICA, Internal Revenue Service (hereinafter "IRS") is a federal government entity subject to 4 U.S.C. §72, as delineated in **Discovery Exhibit 4-72**, with its agencies and offices being exercised throughout the corporate United States, and within the Republic

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States of the Union. More specifically, with a federal Internal Revenue Service office located at 520 112<sup>th</sup> Ave N.E. Suite 300, M/S 704E, above the soil of Bellevue Washington, in the federal zone 98004, from which this action has arisen by one **Alyssa Rucker**, dba IRS agent under Badge # 278589.

The 47<sup>th</sup> IRS Commissioner, Douglas Shulman, and the 26 USC §§ 7601 and 7609 Secretary have offices outside of the Western District of Washington.

Until controverted by superior evidence of fact or law, Commissioner Shulman exercises Administrative offices inside Washington D.C., and this Secretary of the Treasury, whose name is \_\_\_\_\_,


and address is \_\_\_\_\_ only exercises authority given at 27 CFR Part 26.11 (formerly 250.11) as 'of the Treasury of Puerto Rico.'

5. Respondent record-keeper, **Wells Fargo Bank** is a Commercial Banking Corporation, and financial institution, with numerous offices throughout the Western District of Washington. It is targeted in the Summons at 401 Market ST. Philadelphia, PA 19106.

6. Respondent record-keeper, **JPMorganChase Bank** is a Commercial Banking Corporation and financial institution, with numerous offices throughout the Western District of Washington. It is targeted in a Summons at 14800 Frye Road, Fort Worth, Texas 76155.

7. Respondent record-keeper, **UBS Financial Services** is a Commercial Banking Corporation and financial institution, with numerous offices throughout the Western District of Washington. It is targeted in a Summons at 925 4<sup>th</sup> Ave Suite 2000, Seattle WA 98101, here in Washington

8. Respondent record-keeper, **Coastal Bank and Trust of Florida**, is a Commercial Banking Corporation and financial institution, which has no

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offices or branches in this area. It is targeted in a Summons at PO Box 12966  
Pensacola, FL 32591.

### III PETITION TO QUASH SUMMONS

9. On or about the 2<sup>nd</sup> day of February 2012, Alyssa Rucker, dba IRS Revenue  
Agent under Badge #0278589 issued what is captioned as a third party  
Summons to **Wells Fargo Bank**, a copy of which was mailed to (copy of  
summons attached hereto as **Exhibit WF**, and made a part hereof by reference  
thereto).

10. The summons directed to respondent Wells Fargo Bank requests the  
following documentation:


All accounts in the name of and/or under the signatory control of Barbara  
Lasko for the period January 1, 2008 to December 31, 2010 to include:

- a. Bank Statements
- b. All deposit slips and deposit items
- c. Loan applications
- d. Cancelled Checks
- e. Wire Transfers

11. On or about the 2<sup>nd</sup> day of February 2012, Alyssa Rucker, dba IRS Revenue  
Agent under Badge #0278589 issued what is captioned as a third party  
Summons to **JPMorganChase Bank**, a copy of which was mailed to (copy of  
summons attached hereto as **Exhibit JPM**, and made a part hereof by  
reference thereto).

12. The summons directed to respondent JPMorganChase Bank requests the  
following documentation:

All accounts in the name of and/or under the signatory control of Barbara  
Lasko for the period January 1, 2008 to December 31, 2010 to include:

This is my timely bona fide Offer to pay income taxes upon receipt from IRS, under FDCPA & RRA, of proof of my Liability. 

- 1 f. Bank Statements
- 2 g. All deposit slips and deposit items
- 3 h. Loan applications
- 4 i. Cancelled Checks
- 5 j. Wire Transfers

6 13. On or about the 2<sup>nd</sup> day of February 2012, Alyssa Rucker, dba IRS Revenue

7 Agent under Badge #0278589 issued what is captioned as a third party

8 Summons to **UBS Financial Services**, a copy of which was mailed to (copy of

9 summons attached hereto as **Exhibit UBS**, and made a part hereof by

10 reference thereto).

11 14. The summons directed to respondent UBS Financial Services, Inc requests

12 the following documentation:

13 All accounts in the name of and/or under the signatory control of Barbara

14 Lasko for the period January 1, 2008 to December 31, 2010 to include:

- 15 k. Bank Statements
- 16 l. All deposit slips and deposit items
- 17 m. Loan applications
- 18 n. Cancelled Checks
- 19 o. Wire Transfers

20 15. On or about the 2<sup>nd</sup> day of February 2012, Alyssa Rucker, dba IRS Revenue

21 Agent under Badge #0278589 issued what is captioned as a third party

22 Summons to **Coastal Bank and Trust of Florida**, a copy of which was mailed

23 to (copy of summons attached hereto as **Exhibit CBTF**, and made a part


24 hereof by reference thereto).

25 16. The summons directed to respondent Coastal Bank and Trust of Florida

26 requests the following documentation:

27 All accounts in the name of and/or under the signatory control of Barbara

28 Lasko for the period January 1, 2008 to December 31, 2010 to include:

This is my timely bona fide Offer to pay income taxes upon receipt from IRS, under FDCPA & RRA, of proof of my Liability. 

- p. Bank Statements
- q. All deposit slips and deposit items
- r. Loan applications
- s. Cancelled Checks
- t. Wire Transfers


17. It appears printed on the face of document that purports to be the "Summons" (to each party above) that said Summons is issued "In the matter of The individual tax liability of Barbara Lasko SSN- - - " which is a vague statement that does not disclose or establish anything about her liability on the face of the summons. Does stating the words "tax liability" create any liability for a tax?

18. This Petition to Quash is founded upon statute's foundational place in American jurisprudence, and any Examination or Tax Audit should be for a legal purpose under applicable laws. Thus, anybody protesting or objecting to Petitioner's reliance upon statute can readily be termed "anti-Congress," and "anti-government," "un-American," even an "anarchist."

19. As with any government agency, the IRS must at all times use its statutorily granted summons authority in good-faith pursuit of a congressionally authorized legal purpose. Under the A.P.A., the IRS has the burden of proving in an adversarial proceeding that its investigation is pursuant to a legitimate legal purpose, and that the information sought is relevant and material to this end. Good faith is not presumed where the summons power is used or applied *ultra vires* to harass or intimidate an individual "target."

20. Also, this Petition to Quash is based on Petitioner Lasko's contentions that:

- a) Revenue Agent, Alyssa Rucker is using the summons power to harass and pressure Lasko, for reasons that include the fact that Lasko has heeded the

*This is my timely bona fide Offer to pay income taxes upon receipt from IRS, under FDCPA & RRA, of proof of my Liability.* 

U.S. Supreme Court precautionary directives<sup>1</sup> which challenge Agent Rucker's to provide her explicit delegated authority and credentials under the law, in Lasko's condition-precedent response to Rucker's December 8, 2011 presumptive Letter 3572 and Form 4564 Request to Examine Lasko's papers. Lasko's 1<sup>st</sup> Response is **EXHIBIT BJL -1** Letter; Declaration of Agent Rucker's Delegated Authority is **EXHIBIT BJL-2**.

b) Instead of complying with her legal requirements for burden of proof under the APA at \*5 U.S.C. 556(d) and §§6703, 6902(a) and 7491 of Rucker's own IRC, Title 26<sup>2</sup>, Agent Rucker compounds her credibility/integrity problem by issuing papers captioned "Summons" without any evidence of her delegated authority put on any record to do so. Thus, does it appear that Agent Rucker is now operating *ultra vires* as a rogue agent in collusion with her Supervisory Revenue Officer, *et al.*, under mere pretense of office and color of law? Since no law or other authority was cited as the ostensible authority for her issuance of 4 papers captioned "Summons", does such lack of evidence implicate her for willful, defiant actions that appear wholly illegitimate to the letter, spirit and intent of the law?

<sup>1</sup> In ***Federal Crop Insurance v. Merrill***, 332 U.S. 380, the \*U.S. Supreme Court ruled:

"Whatever the form in which the government functions, anyone entering into an arrangement with the government **takes a risk** of having **accurately ascertained** that he who purports to act for the government **stays within the bounds of his authority**, even though the agent himself may be **unaware of the limitations upon his authority**." (emphasis added)

Also see *Utah Power & Light Co. v. United States*, 243 U.S. 389; *United States v. Stewart*, 311 U.S. 60; and generally, in re *Floyd Acceptances*, 7 Wall. 666.

**"Persons dealing with the government are charged with knowing government statutes and regulations, & they assume the risk that government agents may exceed their authority and provide misinformation."** *Lavin v. Marsh*, 644 F.2d 1378 (1981)

<sup>2</sup> Is this like the current U.S. President who spent over a million dollars to attorneys, instead of producing a 1 page Birth Certificate (which implicates that he didn't have the requisite paper of his live birth in the U.S.?)



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c) The IRS in general and Revenue Agent Rucker specifically must be aware that there is no legal basis for any kind that would support the issuance of a summons as evidence the complete absence of any citation to any legal or legitimate basis for the proper issuance of 4 papers captioned "Summons" on their face. And, therefore the IRS knows the summoned data cannot be relevant to any legitimate legal purpose.

d) The IRS already possesses all relevant information to determine whether Lasko may be liable under any internal revenue statute (See EXHIBITS §§ 6001 and 6011) The data sought can only potentially provide amounts of transactions which would have no relevance unless there is a legitimate purpose for an investigation to begin with. No reason for being selected for Examination or for the investigation is stated on the paper inaccurately captioned as a "Summons" (see Memorandum of Law in support) or any other documents already supplied or requested relative to this action.

Therefore, the data summonsed is not relevant to any legitimate purpose.

e) [RESERVED]

21. **WHEREFORE**, in consideration of the foregoing and the attached Memorandum of Law in support hereof, Petitioner prays that this honorable court **orders the respondents to appear and show cause as to why this court should not quash the papers mis-captioned as a "Summons" here involved.**

I have not seen any admissible evidence to controvert the facts and laws stated in this Petition to Quash each IRS Summons, and believe and aver that none exists.

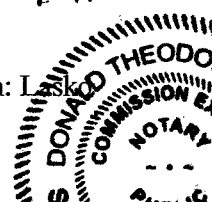
All rights reserved, by adhesion or otherwise, *nunc pro tunc*, RCW 62A.1.308

Submitted with respect for the law this \_\_\_\_ day of February, AD 2012.

MAXIMS of Law: Where the law is vague, there is no law.  
Once a Fraud, Always a Fraud. Void in part, void in toto.

**BARBARA LASKO, Petitioner**

Not an Accommodation UCC 3-419  
L.S. *Barbara J. Lasko*  
/s/ **Barbara-Jean: Lasko,** *DS P.A.*  
Authorized representative





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legitimate basis for the proper issuance of 4 papers captioned "Summons" on their face. And, therefore the IRS knows the summoned data cannot be relevant to any legitimate legal purpose.

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I have not seen any admissible evidence to controvert the facts and laws stated in this Petition to Quash each IRS Summons, and believe and aver that none exists.

All rights reserved, by adhesion or otherwise, *nunc pro tunc*, RCW 62A.1.308

Submitted with respect for the law this 28 day of February, AD 2012.

MAXIMS of Law: Where the law is vague, there is no law.

Once a Fraud, Always a Fraud. Void in part, void in whole.

**BARBARA LASKO, Petitioner**


Not an Accommodation UCC 3-419

*Barbara Lasko*  
/s/ Barbara-Jean: Lasko,

Authorized representative

this 28<sup>th</sup> day of Feb. 2012

Commission expires 10/18/2014

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Honorable Judge \_\_\_\_\_.

:Barbara-Jean: Lasko  
In care of: 4580 Klahanie Drive S.E. #261  
Issaquah (98029)  
The State of Washington (1878)  
425-369-1897 bjlasko@comcast.net

TO THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
SEATTLE DIVISION

	)	Civil No. _____
Barbara Jean Lasko	)	
	)	<b>MEMORANDUM OF LAW in</b>
Petitioner.	)	<b>Support of PETITION to QUASH</b>
v.	)	<b>A 3<sup>rd</sup> PARTY "SUMMONS"</b>
	)	<b>for March 5<sup>th</sup> 2012, 9 AM</b>
UNITED STATES OF AMERICA,	)	<b>520 112<sup>th</sup> Ave. NE M/S 704 E/AR</b>
Douglas Shulman, Commissioner;	)	<b>Bellevue, WA 98004</b>
The §§ 7401, 7601 Secretary_____;	)	
Alyssa Rucker, dba Revenue Agent	)	<b>Motion for Declaratory Judgment</b>
Under Badge # 0278589	)	<b>on Exhibits of Law and Authority</b>
Respondents	)	

May it please the court:

"It is the **Internal Revenue Service's mission** to provide America's taxpayers top quality service by helping them **understand** and meet their tax responsibilities by applying **the tax law with integrity and fairness to all.**"

"When it comes to **reading tax laws**, it is supposed to be literal, looking only at the exact and precise letter of the law, **assuming nothing, presuming nothing, inferring nothing.** Unless the letter of the law **explicitly** makes one liable, then he is free of the tax."

*U.S. v. Merriam*, 263 U.S. 179, 187-8 (1923).

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“In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen.” (cites omitted) *Gould v. Gould* 245 US 151 (1917)


“...a statute which imposes a tax upon an assumption of fact which the (presumed) taxpayer is forbidden to controvert is so arbitrary and unreasonable that it cannot stand under the Fourteenth Amendment.” *Heiner v. Donnan*, 285 US 312 (1932)

“Keep in mind the well settled rule that the citizen is exempt from taxation unless the same is imposed in clear and unequivocal language, and that where the construction of law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.” *Spreckles Sugar Refining Co. v. McClain*, 192 US 397 (1904).

“...if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer...” *Hassett v. Welch* 303 US 303, 314 (1938)

**This Petition to Quash and Request for Declaratory Judgment on the law is not meant to delay proper tax collection, but to clarify the pertinent law to expedite lawful examination, assessment and tax collection, in this matter.**

Petitioner :Barbara-Jean: Lasko (hereinafter “Lasko”), submits this memorandum of law and Discovery Exhibits of Law in support of her lawfully-constructed Petition to Quash 4 papers each mis-captioned as a “Summons” issued as being signed by IRS Revenue Agent Alyssa Rucker, the IRS, UNITED STATES OF AMERICA, *et al.* The Petitioner hereby submits to this honorable court Discovery Exhibits of Law as a Mandamus for Declaratory Judgment on each Exhibit, since these have been submitted to IRS Agent Rucker for clarification of the laws applicable to IRS authority, one’s liability, and the Summons process legitimacy, but Rucker and the IRS have not even mentioned these foundational laws so exhibited. NOTE: Discovery Exhibits included herein are updated and customized versions of those (plus other codes ) on file in the public records of KING COUNTY under File #

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20080609001162. These have been in the public domain since June of 2008 and are self-authenticating documents admissible under ER 201 (d) Mandatory Judicial Notice. Until controverted in a judicially written finding of facts and conclusion of laws, these Discovery Exhibits shall stand with their default answers as being applicable to this matter and each shall govern the legality of any action herein.

These Exhibits include:

- Cover Sheet for "EXHIBITS of relevant U.S. CODE Sections"
- Form 2039 SUMMONS – Refused for Cause (Just one of the four, as evidence)
- Exhibit 556 – Administrative Procedures Act
- EXH 7609 – Special procedures for third-party summonses
- EXH 1331 – Federal question & 28 USC §1340 Internal revenue; customs duties
- EXH 4-72 – Public Offices; at seat of government
- EXH 7601 – Canvass of Districts
- EXH 7602 – Examination of books
- EXH 7603 – Service of summons
- EXH 7604 – Enforcement of summons
- EXH 7608 – Authority of IR enforcement officers.
- PAST DUE – 2<sup>nd</sup> NOTICE OF FAULT w/ 72 Hour OPPORTUNITY TO CURE:
- EXH 3512 – Public Protection
- EXH 7201—Liability
- EXH 6001—Liability
- EXH 6011 – General requirements
- EXH 219 – Officers 3 pages
- EXH 21 – Federal Register – National Archives
- IRS Letter 3572
- Form 4564 – Info Document Request – 4 pages

Declaration of IRS Agent Rucker's delegated Authority –

As grounds for her Petition, Lasko contends that the IRS cannot meet the "relevancy and materiality" test required by United States v. Powell, 379, U.S. 48 (1964). Lasko further contends that the papers improperly captioned "SUMMONS" is nothing more than a presumptive "fishing expedition" without probable cause,

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completely void of any "realistic expectation" that information / records sought "may be relevant," therefore it is Lasko's contention that the IRS cannot make any showing greater than an "idle hope" of finding something, as required by the decision in United States v. Richards, 631 F. 2d. 341, 345 (4<sup>th</sup> Cir., 1980). Also, it is Lasko's contention that the papers improperly captioned "SUMMONS" have been issued in "bad faith" contrary to Powell, *supra*, and therefore shows as follows:

### FACTS


The piece of paper with the word "Summons" in bold print at the top makes the statement that it is "issued under the authority of the Internal Revenue Code..." It appears that the Internal Revenue Code does not have any explicit lawful authority as being confirmed by the Congressional Research Service.

#### "Is Title 26, of the United States Code, law?"

This question stems from the fact that some titles of the United States Code (U.S.C.) are "positive law" and others are not. Title 26, Internal Revenue, has not been enacted as positive law.

The U.S.C. is divided into fifty titles. Of the fifty titles, twenty and part of another have been enacted into positive law. If a title has been enacted into positive law, then the text of that title constitutes legal evidence of the laws in that title. If the title has not been enacted into positive law, then the title is only *prima facie* evidence of the actual law. The courts could require proof of the underlying statutes, which are the positive law when the title has not been so enacted.

All laws in all of the titles not codified as positive law receive their authority from the United States Statutes at Large which have been codified in the United States Code of Federal Regulations. For example: 26 U.S.C. § 7602 gets its "rule making authority" from Title 27, Part 70.

*This is my timely bona fide Offer to pay income taxes upon receipt from IRS, under FDCPA & RRA, of proof of my Liability.* 

Michael L. White, Attorney for the office of the Federal Register, in a letter dated May 16, 1994, **EXH 21**, writes:

"The Director of the Federal Register has asked me to respond to your inquiry. You have asked whether Internal Revenue Service provisions codified at 26 U. S. C. 6020, 6201, 6203, 6301, 6303, 6321, 6331 through 6343, 6601, 6602, 6651, 6701, 7207, and 7601-7606 have been processed or included in 26 CFR part 1. (Income Tax)

"The Parallel Table of Authorities and Rules, compiled and published by the office of the Federal Register (OFR) as a part of the CFR Index" indicates that implementing regulations for the sections cited above have been published in various parts of title 27 of the Code of Federal Regulations (CFR). There are no corresponding entries for title 26... (Emphasis is in text)

"Our records indicate that the Internal Revenue Service has not incorporated by reference in the Federal Register...a requirement to make an income tax return."

The Code of Federal Regulations is a codification of the Federal Register and "the contents of the Federal Register shall be judicially noticed and without prejudice to any other mode of citation ... (USC 44, §1507).

Lasko has evidence to show that each of the 4 summonses appear facially deficient and issued in error. Until controverted by substantive superior definitive documentation, the only relevant evidence that Lasko has seen raises questions about the 4 Summonses that Rucker just signed for apparently vague purposes:

A "**Summons**" is a mandate of **court** and means supplied by law for assertion of jurisdiction. Lybrand v The State Co. 184 S. E. 580 179 S.C.

What court issued the summons? [See EXH 7604]

What Judge signed it?

The object of service of a "Summons" is not only to give notice to the defendant of pendency of **suit** against him but to bring him under jurisdiction of the **court**.

Coever v Crescent Lead and Zink Corp 286 W.W. 3, 10, 315 Mo. 276.

What suit is pending?

Can Agent Rucker produce evidence of a suit/claim? There is no legal action that Lasko knows of. Does this appear to be a "fishing expedition?"



*This is my timely bona fide Offer to pay income taxes upon receipt from IRS, under FDCPA & RRA, of proof of my Liability.* *Bl*

The function of the "Summons" is to bring defendant within jurisdiction of the **court** and to give him notice of action [in court] and opportunity to appear and defend, and is the usual means of acquiring of the person of defendant. *Raines v. Posston*, 38 S.E. 2d 145, 146, 208 S.C. 349

The "Summons" issued by the Internal Revenue Service was not requested, ordered or issued by a judge and was not delivered by a legal summons server, correct?

Does said Summons refer to the law or the authorizing code(s) (required at 1 CFR 2.22) that converted Lasko, an individual, into a "taxpayer" within the scope of Title 26? Does this Summons state or refer to any valid legal claim over Lasko's property? See Discovery **Exhibit 7609**.

Further, under the Privacy Act, the document ordering 4 Banks to provide information about me does not display a required valid OMB # and expiration date. See **EXH. 3512**. 44 USC §3512 is a complete defense since these 4 Summonses violate this Public Protection law, and cannot lawfully require one to provide any information to the Internal Revenue Service.

According to the IRS, which plainly states in many of its presentment notices: "The Privacy Act of 1974 and the Paperwork Reduction Act of 1980 (\*44 USC) say that when we (IRS) ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law... (EXH. 3512)

"Our legal right to ask for this information is Internal Revenue Code §§ 6001, 6011<sup>3</sup>, and 6012(a) and their regulations. They say that you must 'make a return or statement' for any tax you are liable for..."

What statute at large/IRS code § would a prosecutor cite to assert that I have a legal obligation there-under?

The piece of paper with the word "**Summons**" in bold print at the top makes the statement that it is "issued under the authority of the Internal Revenue Code...". Which Section provides such authority<sup>4</sup>? Somewhere in the 10,000 + pages there

<sup>3</sup> 26 USC §§ 6001 & 6011 state "Every person liable for..." and "...any person made liable for any tax imposed by this title..." resp. (emphasis added) My Question: How can I know IF I am liable under this title? Please cite.

<sup>4</sup> Agency is Responsible for its Regulations of Authority

1 C.F.R. § 21.41 Agency responsibility.

(a) Each issuing agency is responsible for the accuracy and integrity of the citations of authority in the



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must be an applicable section which must be specifically cited therein to verify such IRS authority.

The Internal Revenue Code does not have any authority of its own; The IRC has to rely for its authority (as do the other 49 USC Titles) on the underlying positive rules and regulations. This is confirmed by the Congressional Research service:

**"Is Title 26, of the United States Code, law?"**

"This question stems from the fact that some titles of the United States Code (U.S.C.) are "positive law" and others are not. Title 26, Internal Revenue, has not been enacted as positive law.

"The U.S. C. is divided into fifty Titles. Of the fifty titles, twenty and part of another have been enacted into positive law. If a title has been enacted into positive law, then the text of that title constitutes legal evidence of the laws in that title. If the title has not been enacted into positive law, then the title is **only prima facie evidence** of the actual law. The courts could require proof of the underlying statutes, which are the positive law when the title has not been so enacted."

The IRS is governed by Title 26 of the United States Code, a non-positive law at best known as "*prima facie*" evidence of law. All laws in **all** of the titles that are not codified as positive law receive their authority from the United States Statutes at Large which have been codified in the United States Code of Federal Regulations (CFR). 26 USCA §7602 gets its "rule making authority" from CFR Title 27, Part 70 for BATF (Bureau of Alcohol, Tobacco, and Firearms).

The Summons is sent without a certified attestation, but signed by Alyssa Rucker, d.b.a Tax Compliance Officer, which is probably very similar to a Revenue Agent<sup>5</sup>

In the Internal Revenue Manual (the Bible of the IRS) 11 1 1.61(2) - in 1972:

---


documents it issues.

**1 CFR § 22.2 Authority citation.**

The authority under which an agency issues a notice shall be cited in narrative form within text or in parentheses on a separate line following text. [Emphasis added] *Where is that verified authority in this Form 2039?*

*Nowhere.*

<sup>5</sup> "**Revenue Agent.**" Until proven otherwise, the only definition of revenue agent we can find is in 27 C.F.R. § 250.11 and is defined as: "Revenue Agent means any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of **Puerto Rico**." Authority of internal revenue enforcement officers. (a) Enforcement of **Subtitle E** and other laws pertaining to **liquor, tobacco, and firearms**. → *Does this not describe Agent Laura D Angelone?*

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(a) Alcohol, Tobacco and Fire arms activity transferred to Department of the Treasury as a *separate bureau*...

When this change was made the ATF took with it certain sections of Title 26. Among those sections named in Title 27 are §§ 7601 through 7606. The authority to summons. The Internal Revenue Manual recognizes this fact in 1112.4

#### 1112.4 District Offices

##### 1112.41 Mission

The mission of district (area) offices is to administer the internal revenue laws (except those relating to alcohol, tobacco and firearms) within its geographically defined **internal revenue districts** and to provide services to, and contact with, taxpayers.

Please NOTE: the words "**internal revenue**" do not appear anywhere in the 26 USC sections involving income tax, Chapters A, B, and C. Further, "Internal revenue" is legally defined completely differently than "Income." [See footnotes 1-4 of Discovery Exhibit 7602.]

Title 27 (Excise Taxes) has nothing to do with Title 26 Part 1 (Income Tax). Title 27 CFR Part 70 is involved only with Alcohol, Tobacco Products and Firearms. Therefore, does it appear that a **Form 2039 "Summons"** can only be used by the Bureau of Alcohol, Tobacco and Firearms?

#### 27 CFR 70:


##### Subpart A Scope

##### 70.1 General

This part sets forth the procedural and administrative rules of the **Bureau of Alcohol, Tobacco and Firearms** for:

(a) the issuance and enforcement of **summonses**, examination of books of account and witnesses, administration of oaths, entry of premises for **examination of taxable objects**, granting of rewards for information, canvas of regions for **taxable objects** and persons, and authority of **ATF officers**.

Is Revenue Agent Rucker an ATF officer, or does Rucker work for the BATF?

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Lasko can find nowhere in 27 CFR 70 where it refers to IRS, IRS Agent, Revenue Agent, District Director, Form 2039, or Chief, Collection Branch. In fact, I find the following definitions:

**ATF officer**, to mean an officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part;

**Bureau** to mean The Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, Washington, D.C. 20226;

**Chief, Tax Processing Center**, the ATF officer principally responsible for administering regulations in this part concerning special occupation tax and also responsible for filing tax liens and issuing third party levies and for disbursing money due to taxpayers under the provisions 26 U.S.C. enforced and administered by the **Bureau**.

For the sake of discussion, Title 26, Section 7602 (a) AUTHORITY TO SUMMON: the underlying positive law that gives Section 7602 its authority is in the Code of Federal Regulations, Title 27 Part 70.23.

(b) **Summonses**. For the purposes of this section the officers and employees of the **Bureau** (of Alcohol, Tobacco, and Firearms] designated in paragraph (c) of this section are authorized to summon the **person liable** for tax...

Paragraph (c) refers to:

(c) Persons who may issue summonses. The following officers and employees of the **Bureau** are authorized to issue summonses pursuant to 26 U.S.C. 7602:

- (1) Regional director (compliance, and
- (2) Office of Inspection: Assistant Director, Deputy Assistant Director, and regional inspectors.

So, is Agent Rucker one of the above with lawful authority to issue a summons?

Title 27 Part 70.23 Service of summonses.

(a) *In general*. A summons issued under 26 U.S.C. §7602 shall be served by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode.

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1 Who can serve a summons? Does Agent Rucker have the delegated authority to  
2 serve a summons?

3 A "Summons" is the name of writ, commanding the Sheriff, or other authorized  
4 officer, to notify the party to appear in court to answer a complaint made against  
5 him and in said writ specified, on the day therein mentioned. *Johns v. Phoenix*  
6 *Nat'l Bank* 56 P. 725, 726, G. Aviz 290.

7  
8 What Sheriff or other authorized officer delivered this piece of paper?

9 A "Summons" may be served by any person who is at least 18 years of age and  
10 not a party to the action." *Caldwell v. Copula* 219 Cal. App.3rd, 859  
11 "prohibiting personal service of process by parties... " "discouraging fraudulent  
12 service by persons with an adversarial interest in a legal action."

13  
14 I really don't think Agent Rucker would be foolish enough to serve an actual  
15 Summons herself because that would put her in jeopardy. So, please, may I have  
16 the name of the legal server. (If somebody else told you it was alright to serve  
17 this summons this way, please share this letter with them, then both of you  
18 should take a trip to the law library.)

19 Title 27 Part 70.23 (b) *Persons who may serve summonses.*

20 The following officers and employees of the Bureau are authorized to serve a  
21 Summons issued under 26 U.S.C. 7602:


22 (1) The officers and employees designated in paragraph (c) of paragraph 70.22  
23 and

24 (2) Chiefs, field operations, area supervisors, inspectors, regional audit managers  
25 and auditors, Compliance Operations; special agents, Internal Affairs; and all  
26 special agents.

27 **Law Enforcement.** The authority to serve a summons may be re-delegated  
28 only by the Assistant Director, office of Inspection, and regional directors  
29 (compliance), to officers and employees under their jurisdiction.

30  
31 Which one of the positions in the Bureau of Alcohol, Tobacco, and Firearms  
32 described above identifies Agent Rucker?

33 A "Summons" is a process, a means of bringing a defendant into court so  
34 that court acquires jurisdiction of his person, and is wholly stationary  
35 matter, and unless defendant is served in a manner provided by law,

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**court is without authority to proceed.** State ex rel Ballew v. Hawkins, Mo. app., 361 S.W. 2nd 852, 857

Was this piece of paper, captioned a "Summons," targeting Lasko, served in a manner provided by law by Revenue Agent Rucker, operating out of IRS offices in Bellevue, Washington?

Pursuant to 26 USC §§7602(a), 7609(a)(3), I.R.M. §§ 4022.62(1) and 4022.63, and 26 C.F.R. § 1.6001-1, a true Summons must state on its face the "liability" actual or ostensible for which it is issued.

The paper captioned as a "Summons" issued in this case by respondent Agent Rucker fails to state any liability, actual or ostensible for which purpose the summons may have been issued.

The face of each captioned "Summons" fails to cite any authority to issue and/or enforce it as required under 1 C.F.R. §22.2.

The IRS has broad authority to issue summonses under 26 U.S.C. § 7602. Under Powell, *supra* the government must first establish a *prima facie* case by "showing" that:

- (1) that the summons was issued for a legitimate purpose.
- (2) the summoned data may be relevant to that purpose.
- (3) the data is not already in the government's possession; and
- (4) the administrative steps required by the Internal Revenue Code for issuance and service of the summons have been followed (Powell, *supra* 379 U.S. at 57-58).

It is well settled precedent summons must state the "liability" (actual or ostensible) for which it is issued in compliance with the requirements of 26 U.S.C. §§ 7602(a), 7609(a)(3), I.R.M. §§ 4022.62(1) and 4022.63, and 26 C.F.R. § 1.6001-1. The 4 quasi-summonses issued by respondent Rucker in this case fail to state any liability, actual or ostensible for which purpose any summons may

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1 have been issued. It is clear on the face of each summons that Rucker has not  
2 cited any authority to issue and enforce the 4 captioned "summonses".

3 Internal Revenue Code § 7602(a)(1) authorizes the IRS "[t]o examine any  
4 books, papers, records, or other data which may be relevant or material" to "...  
5 "determining the liability of any person for any internal revenue tax."  
6 However, in order to force compliance with the summons the IRS must clearly  
7 show a "realistic expectation" that the information sought would be "relevant or  
8 material" to the legitimate purposes of a summons, and is not merely a "fishing  
9 expedition" conducted in the "idle hope" that they will find something. United  
10 States v. Bisceglia, 420U.S. 141 (1975); United States v. Richards, 631 F. 2d 341, 345  
11 (4th Cir., 1980); United States v. Harrington, 388 F. 2d 520, 524 (2d Cir., 1968).

12 The burden is upon the United States to show that the information sought is  
13 "relevant to proper purpose" United States v. Euge, 444 U.S. 707, 712 (1980); United  
14 States v. Huckaby, 776 F. 2d 564, 567 (5th Cir., 1985).

15 It is readily apparent from the face of each "summons" that Agent Rucker  
16 claimed no "legitimate purpose" in issuing the 4 summonses. Therefore, Rucker  
17 has no "legitimate purpose," for the issuance/signing of her 4 summonses.

18 Petitioner Lasko is unable to find published in the federal register any notice that  
19 opening a bank account and creating signature cards or depositing of monies in  
20 one's bank account amounts to a violation of any internal revenue law.  
21 Further, the IRS has failed and refused to identify any tax law which Lasko is  
22 being investigated under, which indicates that this summons is clearly a "fishing  
23 expedition" devoid of any "realistic expectation" and does not rise to any level  
24 greater than "idle hope." United States v. Richards, 631 F. 2d at 345.

25 Absent legal authority for issuance and legitimate purpose for enforcement of  
26 the summons, nothing in Lasko's bank records could possibly give rise to a



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"realistic expectation" of those records being relevant to any legitimate investigation. Thus, Petitioner Lasko contends that the summons is issued in "bad faith" with no verifiable purpose other than to harass and intimidate Lasko. It is unclear at this time what "bad faith" purpose Rucker is pursuing in issuance of this Summons, except harassment. Thus, discovery and an evidentiary hearing with a declaratory judgment will in all likelihood be required to determine the true purpose of each captioned Summons [Powell, *supra* 379 U.S. at 58; *United States v. McCarthy*, 514 F. 2d. 368 (3rd Cir., 1975)].

Lasko has not seen any admissible evidence to controvert the facts and laws stated in the Petition and memorandum in support hereof, and believe that none exists.

**Wherefore**, Petitioner Lasko requests that each of the 4 Summons be quashed.

All rights reserved, by adhesion or otherwise, *nunc pro tunc*, RCW 62A.1.308

Submitted with respect for the law this 28 day of February, AD 2012.

MAXIMS of Law: Where the law is vague, there is no law.  
Once a Fraud, Always a Fraud. Void in part, void in toto.

**BARBARA LASKO, Petitioner**

Not an Accommodation USC 3-419  
L.S. *Barbara J Lasko*

/s/ :Barbara-Jean: Lasko,  
Authorized representative

DG  
BA

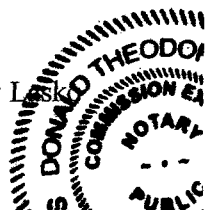
*Transmitted w/o prejudice. Valid until substantively controverted by superior fact or law, in writing.*

Before me, a Notary Public, on this day, personally appeared :Barbara-Jean: Lasko .

Subscribed and sworn before me on this \_\_\_ day of February 2012.

Notary Public

My Commission Expires:





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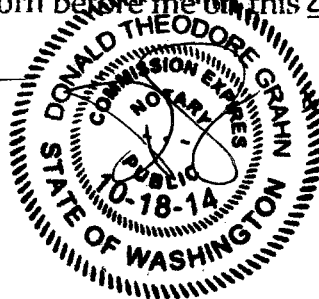
**BARBARA LASKO**, Petitioner  
Not an Accommodation UCC 3-419  
*[Signature]*  
/s/ :Barbara-Jean: Lasko,  
Authorized representative

Transmitted w/o prejudice. Valid until substantively controverted by superior fact or law, in writing.

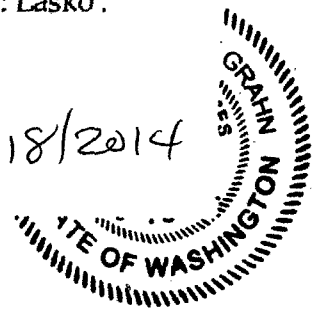
Before me, a Notary Public, on this day, personally appeared :Barbara-Jean: Lasko .

Subscribed and sworn before me on this 29 day of February 2012.

*[Signature]*  
Notary Public



My Commission Expires: 10/18/2014



CERTIFICATE OF SERVICE

I CERTIFY that a true and correct copy of the foregoing true and correct copy of:

-Alleged DEFENDANT'S NOTICE OF SETTLEMENT for SPEEDY RESOLUTION